



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

October 21, 2013

TO: Russ Guiney, Director
Department of Parks and Recreation

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in dark ink, appearing to read "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **DEPARTMENT OF PARKS AND RECREATION METRO
EXPRESSLANES FASTRAK TRANSPONDER INTERNAL CONTROL
PLAN**

On September 9, 2013 your staff provided my Audit Division with the Department of Parks and Recreation's Metropolitan Transportation Authority (Metro) ExpressLanes FasTrak Transponder Internal Control Plan (attached). We have reviewed and approve the Plan as required by County Fiscal Manual Section 13.13.17.

Our approval is based on discussions with your staff on the Department's procedures, and a comparison of your Plan with County Fiscal Manual requirements. It is the Department's responsibility to ensure the procedures and controls in the Plan are followed.

Please call me if you have any questions or your staff may contact Robert Smythe at (213) 253-0101.

WLW:AB:RS:MP

Attachment

c: Audit Committee

**DEPARTMENT OF PARKS AND RECREATION
METRO EXPRESSLANES FASTRAK TRANSPONDER FEES
INTERNAL CONTROL PLAN**

The Department of Parks and Recreation's Metro ExpressLanes FasTrak Transponder Policy addresses the use of the Metropolitan Transportation Authority's (Metro) FasTrak ExpressLanes on the Harbor (110) and San Bernardino (10) Freeways. The ExpressLanes on the 110 freeway is between the 10 and 91 freeways. The ExpressLanes on the 10 freeway is between the 101 and the 605 freeways. This Policy supersedes the November 7, 2012, Administrative Directive.

I. GENERAL PROCEDURES

- A. County vehicles without FasTrak transponders are not allowed to drive in the carpool or HOT (High Occupancy Toll) lanes on the ExpressLanes on the 110 Harbor and 10 San Bernardino freeways.
- B. A FasTrak transponder is required for any vehicle traveling on these ExpressLanes, regardless of the number of occupants.
- C. Government vehicles are not exempt from purchasing the FasTrak transponders or paying the toll fees.
- D. The Department will not purchase transponders for County or personal vehicles.
- E. All procedures regarding FasTrak transponders must comply with County Fiscal Manual Section 13.13.17.

II. EXPRESSLANES TOLLS FOR COUNTY-RELATED TRAVEL ON EMPLOYEE-OWNED TRANSPONDERS

- A. Users' of these prepaid transponder accounts are charged a fee (toll) for use of the ExpressLanes based on the distance traveled, time of day, traffic congestion, etc. Employees who use their own transponders to use the ExpressLanes for County-related travel may claim the tolls through the Mileage Authorization and Reimbursement System (MARS)/Mileage claim process. Employees may record the ExpressLane tolls the same way as parking expenses. Employees must submit a copy of their transponder statement as documentation of the expense.
- B. The supervisor approving the mileage claim must verify that the travel and lane use were for County business. Verification of claim should be based upon the purpose of trip, location, date, and the time listed on the transponder statement. The supervisor must disallow any claims for ExpressLane tolls for non-County, personal travel.

- C. The Department will not reimburse employees for ExpressLane tolls for travel between an employee's home and headquarters, unless the travel was for an "extra trip" as defined by the County's Fiscal Manual Section 13.13.9.
- D. Claiming ExpressLane tolls for personal travel may subject the employee to disciplinary action.

III. EXPRESSLANE VIOLATION FINES

- A. Drivers who use the ExpressLanes without a transponder or use a transponder in a vehicle that is not on file with Metro are subject to a toll evasion penalty assessed by Metro, or be cited by the California Highway Patrol.
- B. The Department will not pay for any fines and/or penalties incurred for toll violations involving County or personal vehicles. As with all traffic rules and regulations, please abide by this rule to avoid a fine.
- C. If the Department receives a notice of penalty for an employee's improper use of an ExpressLane or transponder, the Department will require the employee that used the County vehicle to pay the penalty and/or fine.

If you have any questions regarding this policy, please contact the Department's Employee Transportation Coordinator at (213) 738-3037.